### **BILL ANALYSIS**

S.B. 551 By: Uresti Ways & Means Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that certain municipalities, including the City of Pecos, can increase its allure to tourists and enjoy the benefits of having a major tourist attraction within its boundaries by creating a top-of-the-line multisport facility. S.B. 551 seeks to expand the use of municipal hotel occupancy tax revenue to enhance and upgrade sports facilities in certain municipalities.

# **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 551 amends the Tax Code to include among the municipalities authorized to use revenue from the municipal hotel occupancy tax to promote tourism by enhancing and upgrading certain existing sports facilities or fields owned by the municipality a municipality that has a population of at least 7,500 and is located in a county that borders the Pecos River and that has a population of not more than 15,000.

## **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.

83R 28245 13.130.471